

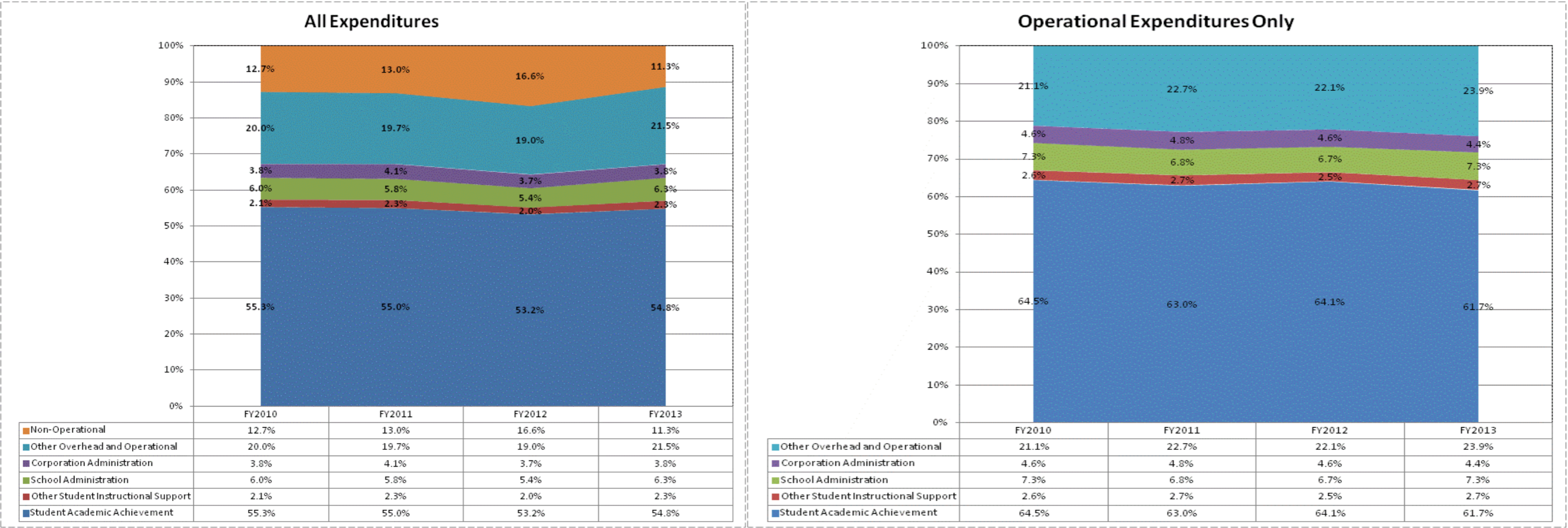
School Corporation Expenditures by Expenditure Type

Biannual Financial Report Data July 2012 - June 2013

Western Wayne Schools (8355)

Western Wayne Schools (8355)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$5,479,761	54.8%	\$5,550,109	55.1%	\$5,990,977	53.2%	\$5,446,016	54.8%
Student Instructional Support	\$674,889	6.7%	\$815,354	8.1%	\$832,366	7.4%	\$858,655	8.6%
Overhead and Operational	\$2,107,053	21.1%	\$2,404,464	23.9%	\$2,565,282	22.8%	\$2,505,805	25.2%
Nonoperational	\$1,739,114	17.4%	\$1,306,563	13.0%	\$1,871,340	16.6%	\$1,122,107	11.3%
Grand Total	\$10,000,816		\$10,076,490		\$11,259,966		\$9,932,582	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	61.5%	63.2%	60.6%	63.5%



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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$35,531	\$39,009	\$40,420	N/A	14%	4%
11050 Regular Programs; Full Day Kindergarten	\$199,718	\$260,969	\$240,012	\$160,803	-19%	-38%	-33%
11100 Regular Programs; Elementary	\$1,276,733	\$1,385,879	\$1,450,970	\$1,276,808	0%	-8%	-12%
11200 Regular Programs; Middle/Junior High	\$738,609	\$995,993	\$1,026,844	\$1,060,296	44%	6%	3%
11300 Regular Programs; High School	\$798,672	\$937,356	\$1,030,255	\$945,806	18%	1%	-8%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$22,310	\$1,501	\$13,253	N/A	-41%	> 500%
11420 Vocational Education; Agriculture B	\$68,401	\$87,050	\$91,685	\$86,851	27%	0%	-5%
11450 Vocational Education; Consumer and Homemaking	\$52,885	\$66,811	\$89,835	-\$22	-100%	-100%	-100%
11470 Vocational Education; Business Education	\$69,175	\$117,393	\$61,146	\$72,870	5%	-38%	19%
11480 Vocational Education; Industrial Education A	\$89,568	\$133,406	\$137,655	\$136,055	52%	2%	-1%
12110 Gifted And Talented; Gifted and Talented	\$12,946	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$31,787	\$14,633	\$32,047	N/A	1%	119%
12210 Mental Disabilities; Mild Mental Disabilities	\$49,230	\$128,046	\$113,342	\$104,511	112%	-18%	-8%
12310 Physical Impairment; Orthopedic Impairment	\$10,515	\$20,200	\$16,355	\$29,134	177%	44%	78%
12320 Physical Impairment; Multiple Disabilities	\$21,404	\$61,349	\$70,962	\$92,937	334%	51%	31%
12350 Physical Impairment; Homebound	\$1,449	\$833	\$6,088	\$2,060	42%	147%	-66%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$30,084	\$13,911	\$13,212	\$11,404	-62%	-18%	-14%
12510 Culturally Different; Communication Disorders	\$89,648	\$571	\$133	\$0	-100%	-100%	-100%
12520 Culturally Different; Compensatory	\$1,039	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$88,695	\$116,067	\$198,771	\$141,959	60%	22%	-29%
12710 Equal Opportunity At Risk	\$40,619	\$53,426	\$57,401	\$59,622	47%	12%	4%
12810 Special Education Preschool	\$18,665	\$8,793	\$19,588	\$13,145	-30%	49%	-33%
14100 Summer School Programs; Elementary	\$485	\$0	\$0	\$0	-100%	N/A	N/A
14200 Summer School Programs; Middle/Junior High School	\$458	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$15,931	\$32,163	\$14,646	\$0	-100%	-100%	-100%
16100 Remediation Testing	\$75,338	\$44,488	\$38,105	\$56,881	-24%	28%	49%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$40,165	\$74,475	\$110,962	\$82,536	105%	11%	-26%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$370,464	\$363,712	\$440,322	\$434,524	17%	19%	-1%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$4,282	\$4,056	N/A	N/A	-5%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$27,895	\$7,918	\$15,800	\$23,855	-14%	201%	51%
22130 Improvement of Instruction; Instructional Staff Training	\$23,303	\$57,949	\$48,878	\$21,490	-8%	-63%	-56%
22220 Library/Media Services; School Library	\$113,499	\$147,716	\$98,775	\$98,078	-14%	-34%	-1%
22230 Library/Media Services; Audiovisual	\$4,440	\$3,466	\$2,379	\$2,573	-42%	-26%	8%
22250 Library/Media Services; Computer Assisted Instruction Services	\$207,774	\$230,335	\$355,995	\$277,867	34%	21%	-22%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$21,440	N/A	N/A	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$76,910	\$10,000	\$70,000	N/A	-9%	> 500%
22360 Instruction, Related Technology; Network Support	\$8,719	\$4,028	\$17,950	\$9,901	14%	146%	-45%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$15,141	\$3,637	N/A	N/A	-76%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$111,592	\$12,278	\$125,744	\$48,077	-57%	292%	-62%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$332	\$16,988	\$1,026	\$0	-100%	-100%	-100%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$11,575	\$11,144	N/A	N/A	-4%
26497 2007 Account Code - Teachers Retirement Fund	\$184,156	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,842,606	\$5,550,109	\$5,990,977	\$5,446,016	12%	-2%	-9%
Student Instructional Support							
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,395	\$1,439	\$1,474	\$1,460	5%	1%	-1%
21220 Guidance Services; Counseling Services	\$85,558	\$129,237	\$150,292	\$151,678	77%	17%	1%
21250 Guidance Services; Records Maintenance	\$436	\$741	\$54	\$0	-100%	-100%	-100%
21290 Guidance Services; Other Guidance Services	\$26,983	\$17,420	\$3,217	\$0	-100%	-100%	-100%
21340 Health Services; Nurse Services	\$30,996	\$57,616	\$67,360	\$74,787	141%	30%	11%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21890 Special Education Administration; Other Special Education Administration	\$129	\$545	\$919	\$2,099	> 500%	285%	128%
21910 Other Support Services, Students; Service Area Direction	\$1,382	\$866	\$0	\$0	-100%	-100%	N/A
21990 Other Support Services, Students; Other Student Services	\$10,101	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$433,134	\$607,489	\$609,048	\$628,631	45%	3%	3%
Student Instructional Support Total	\$590,115	\$815,354	\$832,366	\$858,655	46%	5%	3%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$14,621	\$15,626	\$15,141	\$15,285	5%	-2%	1%
23150 Board of Education; Legal Services	\$7,771	\$19,078	\$7,467	\$7,674	-1%	-60%	3%
23160 Board of Education; Promotion Expenses	\$1,307	\$1,889	\$1,319	\$2,010	54%	6%	52%
23210 Executive Administration; Office of The Superintendent	\$199,267	\$237,288	\$278,273	\$228,249	15%	-4%	-18%
25150 Fiscal Services; Payroll Services	\$0	\$42,558	\$47,472	\$50,199	N/A	18%	6%
25160 Fiscal Services; Financial Accounting	\$0	\$49,095	\$54,235	\$56,101	N/A	14%	3%
25191 Other Fiscal Services; Refund of Revenue	\$1,224	\$0	\$0	\$0	-100%	N/A	N/A
25196 Other Fiscal Services; Cash Change	\$250	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$12,877	\$16,853	\$13,621	N/A	6%	-19%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$39,313	\$28,334	\$116,936	\$117,756	200%	316%	1%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$714,887	\$671,527	\$807,782	\$496,116	-31%	-26%	-39%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$28,453	\$1,130	\$180	\$284	-99%	-75%	58%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$3,502	\$18,806	\$20,859	\$4,113	17%	-78%	-80%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,988	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$61,150	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$11,055	\$10,904	\$19,979	\$16,921	53%	55%	-15%
26600 Operation and Maintenance of Plant Services; Security Services	\$6,224	\$1,628	\$1,896	\$37,766	> 500%	> 500%	> 500%
26700 Operation and Maintenance of Plant Services; Insurance	\$67,662	\$42,760	\$49,530	\$52,586	-22%	23%	6%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$263,236	\$141,552	\$425,400	N/A	62%	201%
27010 Student Transportation; Service Area Direction	\$3,000	\$0	\$0	\$0	-100%	N/A	N/A
27100 Student Transportation; Vehicle Operation	\$176,295	\$216,260	\$229,291	\$235,757	34%	9%	3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$82,691	\$113,669	\$148,545	\$173,374	110%	53%	17%
27400 Student Transportation; Purchase of School Buses	\$118,920	\$146,414	\$116,963	\$77,820	-35%	-47%	-33%
27500 Student Transportation; Insurance on Buses	\$19,668	\$11,882	\$14,259	\$14,135	-28%	19%	-1%
27700 Student Transportation; Contracted Transportation Services	\$3,980	\$0	\$0	\$0	-100%	N/A	N/A
27910 Student Transportation; Bus Driver Training	\$1,559	\$1,694	\$1,430	\$2,559	64%	51%	79%
31100 Food Services Operations; Service Area Direction	\$26,944	\$47,583	\$40,794	\$44,674	66%	-6%	10%
31200 Food Services Operations; Food Preparation and Dispensing	\$176,135	\$219,002	\$208,153	\$216,436	23%	-1%	4%
31400 Food Services Operations; Food Purchases	\$201,000	\$221,827	\$218,388	\$208,412	4%	-6%	-5%
31900 Other Food Services	\$7,984	\$9,397	\$7,984	\$8,556	7%	-9%	7%
Overhead and Operational Total	\$1,976,850	\$2,404,464	\$2,565,282	\$2,505,805	27%	4%	-2%
Nonoperational							
33200 Community Recreation	\$630	\$675	\$675	\$0	-100%	-100%	-100%
33300 Civic Services	\$0	\$6,430	\$0	\$0	N/A	-100%	N/A
33400 Athletic Coaches	\$162,221	\$218,527	\$197,514	\$190,216	17%	-13%	-4%
33930 Latch Key Kid Program	\$14,417	\$19,621	\$17,286	\$18,385	28%	-6%	6%
43000 Facilities Acquisition and Construction; Professional Services	\$22,410	\$0	\$0	\$0	-100%	N/A	N/A
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$1,077	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvements	\$455,017	\$164,029	\$732,577	\$56,225	-88%	-66%	-92%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$500	\$0	N/A	N/A	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$45,475	\$3,620	\$17,660	\$43,014	-5%	> 500%	144%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$47,816	\$16,513	\$0	\$0	-100%	-100%	N/A

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
51100 Debt Services; Principal on Debt; Bonds	\$35,000	\$40,000	\$45,000	\$50,000	43%	25%	11%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$8,528	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$33,591	\$29,187	\$23,878	\$21,624	-36%	-26%	-9%
52200 Debt Services; Interest on Debt; Temporary Loans	\$8,477	\$6,408	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$0	\$157,000	\$65,000	N/A	N/A	-59%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$17,423	\$10,929	N/A	N/A	-37%
54200 Common School Fund; Principal	\$884,735	\$607,475	\$529,611	\$546,975	-38%	-10%	3%
54250 Common School Fund; Interest	\$0	\$193,002	\$132,216	\$110,610	N/A	-43%	-16%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$600	N/A	N/A	N/A
Nonoperational Total	\$1,709,789	\$1,306,563	\$1,871,340	\$1,122,107	-34%	-14%	-40%
Prorated By Fund							
26491 2007 Account Code - PERF	\$75,600	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$387,089	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$30,321	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$352,543	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$5,516	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$30,387	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$881,456	\$0	\$0	\$0	N/A	N/A	N/A